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February 3, 2012

Ms. Cynthia T. Brown  
Chief of the Section of Administration, Office of Proceedings  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D. C. 20423

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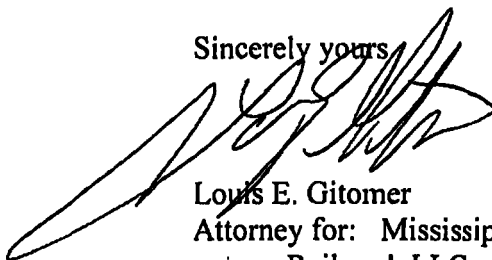
RE: Docket No. AB-1089X, *Mississippi & Skuna Valley Railroad, LLC—  
Abandonment Exemption—in Yalobusha and Calhoun Counties, MS*

Dear Ms. Brown:

The Mississippi & Skuna Valley Railroad, LLC ("MSV") notifies the Surface Transportation Board that it has entered an interim trail use/rail banking agreement with Mississippi & Skuna Valley Rails-To-Trails for the 21-mile rail line between Bruce Junction, milepost 21.0 and Bruce, milepost 0.0 (the "Line"), all in Yalobusha and Calhoun Counties, MS. MSV has not consummated the abandonment of the Line.

Thank you for your assistance. If you have any questions, please call or email me.

Sincerely yours



Louis E. Gitomer  
Attorney for: Mississippi & Skuna Valley  
Railroad, LLC

Cc: Ms. Amy F. McMinn

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